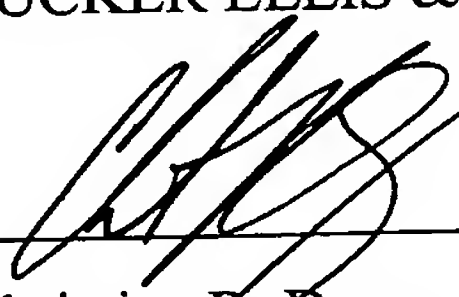


REMARKS

If there are any uncovered fees, or any overpayments, necessitated by the foregoing communication, please charge such fees to our Deposit Account No. 50-0902, referencing our Docket No. 78199/00002.

Respectfully submitted,

TUCKER ELLIS & WEST LLP



Date: December 30, 2005

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